

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MINNESOTA

MARK ALLAN,	)	
	)	Case No. 14-cv-01332-DSD-FLN
Plaintiff,	)	
	)	<b>MOTION TO DISMISS</b>
v.	)	
	)	
JACOB JOSEPH LEW,	)	
	)	
Defendant.	)	
_____	)	

The United States, on behalf of Jacob Joseph Lew and the Internal Revenue Service, moves to dismiss the complaint filed by Plaintiff Mark Allan Fiedler.<sup>1</sup> Fiedler's complaint should be dismissed pursuant to Federal Rule of Civil Procedure 12(b)(1) and (b)(6) for lack of subject-matter jurisdiction and failure to state a claim upon which relief can be granted.

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<sup>1</sup> The plaintiff's full name is Mark Allan Fielder. (*See* Exhibit to Fiedler's complaint, April 23, 2014, letter from IRS to Fiedler, Dkt. No. 1-2.)

The basis for this motion is more fully set forth in the United States' supporting memorandum of law.

Date: July 11, 2014

Respectfully submitted,

ANDREW M. LUGER  
United States Attorney

/s/ Erin E. Lindgren  
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